

APPENDIX XIII. (S. 84A—N2.)

The following Rules relating to Suspensions and Remissions of Land Revenue and Local Fund Cess in the Presidency proper, excluding Sind, were sanctioned by G. R. No. 650, dated 22nd January 1907, and approved by G. of I. Revenue and Agriculture No. 439-89-2 circulated with Bombay G. R. No. 2702, dated 13th March 1907.

In supersession of all previous orders on the subject the Governor in Council is pleased to lay down the following rules for the grant of suspensions and remissions of land revenue and local fund cess in the Presidency proper. It is to be clearly understood that suspensions and remissions are granted as a measure purely of grace and not of right and only in cases of calamity so severe as to necessitate a relaxation of the settlement contract.

NOTE.—Government do not approve the principle of introducing into the annual valuation of crops a variation based on the departure from the normal of the current price of the produce. (G. R. B. D. No. 11908, dated 4th December 1918).

RULES.

I.—GENERAL CALAMITIES.

A.—Suspensions of Land Revenue.

1. When the Collector has ascertained by local inquiries that owing to a partial or total failure or destruction of the crops throughout any tract on account of drought or any other cause, it will be necessary to suspend the collection of revenue in any area, he is authorised, especially when the tract is already impoverished or the previous harvests have been poor, to grant suspensions according to the scale given below to all occupants, agriculturists and non-agriculturists alike, without inquiry into the circumstances of individuals :—

Classification of crops.	Amount of assessment to be suspended.
4 annas and under	The whole.
Over 4 annas, under 6 annas	Half.
6 annas and over	None.

Note.—A normal crop is represented by 12 annas.

2. Where the area affected is homogeneous, or whole villages are very seriously affected, the suspensions should be announced for such tract or villages without detailed inspection,

3. The Collector should forthwith report his proceedings, stating fully the reasons for his order and the extent of its application with all other particulars, to the Commissioner, who should inform Government at once of the amounts to be suspended.

4. The Collector should cause the occupants whose land revenue is suspended distinctly to understand that such suspension is provisional only, and that it will be decided subsequently whether the revenue suspended shall be ultimately remitted or collected.

5. To Inamdars who themselves cultivate the inam lands suspensions may be granted in accordance with the foregoing orders. To inamdars who do not themselves cultivate the inam lands suspension of the dues payable by them to Government may be granted in accordance with the foregoing orders when it is possible to secure by guarantee given by the inamdar, or otherwise,* to the cultivating occupants or tenants holding under the inamdar a corresponding suspension of the revenue or rent due from them to the inamdar.

B.—Remissions of Land Revenue.

6. Remissions should be granted as explained below to occupants cultivating their own holdings, and except as provided in clause (ii) below, to non-cultivating occupants : there should be no inquiry into the circumstances of individuals :—

(i) The grant of remissions should depend on the character of the three seasons following that in which the assessment is suspended. Suspended revenue should be collected to the extent permissible under the table given below. In accordance with the table all suspended arrears which either (a) in Gujrát and the Konkan are in excess of one year's revenue, or in the Deccan are in excess of two years' revenue, or (b) are more than three years old, should ordinarily be remitted by the Collector. Cases in which, owing to the impoverishment of a tract by a succession of bad seasons, or for any special reasons, it appears to the Collector desirable to remit or to collect suspended revenue otherwise than in accordance with the ordinary rule should be reported through the Commissioner for the orders of Government.

† The following illustrations show the mode in which the instructions relating to the collection of suspended arrears will generally work when remission of suspended revenue is granted by the Collector :—

Suppose A in Gujrat or the Konkan has had—

½ assessment suspended in 1903-04 (a)

½ do. do. in 1904-05 (b)

(A)—In the first place suppose the whole assessment
suspended in 1905-06 (c)

* Vide Section 84A.

Then in 1906-07 *A*'s suspended arrears are in excess of one year's revenue, and the excess consisting of items (a) and (b), will have ordinarily, to be remitted under No. 6 (i) (a) of the rules relating to the suspension and remission of land revenue published with Government Resolution No. 650, dated 22nd January 1907.

(B)—Next suppose $\frac{1}{2}$ assessment was suspended in 1905-06. (d) Then in 1906-07, according to the same rule, item (a) will have to be remitted, but (b) and (d) will be leviable.

But the fact that remissions are due in 1906-07 will have been known in 1905-06 as soon as it has been resolved to collect less than the year's assessment. The remissions might and ought to have been announced and brought to account in 1905-06 as soon as the revenue demand of that year has been settled.

(C)—Again, suppose *A* in Gujarat has had—

Whole assessment suspended in 1904-05	(e)
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Do.	do.	1905-06	(f)
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In accordance with rule 6 (i) (a) and preceding paragraph item (c) should be remitted in 1905-06.

(D)—*A* has had—

Whole assessment suspended in 1904-05	(g)
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Full assessment, but no more, is collected in 1905-06 and 1906-07 and $1\frac{1}{2}$ times assessment in 1907-08. Then in 1907-08 $\frac{1}{2}$ (g) will be collected and other $\frac{1}{2}$ should be remitted—because in 1907-08 it will be three years old and *must* be due for remission in 1908-09 under rule 6 (i) (b).

(E)—*A* has had—

$\frac{1}{2}$ assessment suspended in 1903-04	(h)
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$\frac{1}{2}$ do.	do.	in 1904-05	(i)
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Collections have been—

Whole assessment in 1905-06.

$1\frac{1}{2}$ times do. in 1906-07.

Then in 1906-07, (h) should be collected.

(F)—But supposing that in the same case collections in 1906-07 were only the year's assessment and no more, then item (h) should be remitted because under rule 6 (i) (b) it is due for remission in 1907-08

(G)—*A* has had—

Whole assessment suspended in 1903-04	(k)
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$\frac{1}{2}$ do	do	in 1904-05	(l)
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Then under rule 6 (i) (a) in 1904-05 $\frac{1}{2}$ of (k) should be remitted and the case becomes identical with cases (e) and (j).

(H)—Next suppose *A* in the Deccan has had—

Whole assessment suspended in 1903-04 (m)

‡ do. do. in 1904-05 (n)

Collections have been—

Full assessment, but no more, in 1905-06.

1½ times the assessment in 1906-07.

Then in 1907-08, ½ of item (m) being more than three years old, will be due for remission under rule 6 (i) (b). The remission of (m) should therefore be announced in 1906-07—when the other half is collected.

2. The general rule resulting from the instances given above is that remissions due under rule 6 (i) should be adjusted as soon as it is evident that they must fall due. (G. R. No. 1246, dated 4th February 1907.)

Table.

Anna classification of crops.	Proportion of assessment the collection of which would be justified.
Over 12	2
8 to 12	1½
6 and over, under 8	1
Over 4, under 6	½
4 and under	0

Note.—A normal crop is represented by 12 annas.

The amount of suspended revenue† to be collected with any particular instalment should be fixed by the Collector and announced before the collection of the Instalment begins. The Collector should report as early as possible before any instalment falls due the amount which he proposes to recover out of the suspended revenue.

† It should be understood that assessment recovered in accordance with the table in rule 6 should be credited first to the payment of the current year's revenue and then to payment of the arrears of the most remote year which are not so old as to entitle the occupant to remission. (Para 6 of G. R. No. 650, dated 22nd January 1907.)

‡ (ii) When the land is cultivated by tenants the grant of remission to the landlord or superior holder in accordance with this rule will depend on whether the tenant receives a corresponding remission or not of his rent. Where this remission has been assured to the tenant either by legislation, or by executive arrangement* with the landlord, the latter will be granted the remission, otherwise not.

† Mevasdars, as well as all such land holders fall under No. 6 (ii) of the rules sanctioned in G. R. No. 650, dated 22nd January, 1907

* (1) The form of notice to be given to Inamdars sanctioned in G. R. No. 2994, dated 24th March 1909 is, given below.

Notice to Inamdars in the district of _____

In any year in which crops in your village are so bad that if the village were a Government village Government would under their general rules grant suspension or remission of the whole or part of the assessment due to them, the Mamlatdar will inform you, at least 15 days before the date of the first instalment, what proportion of assessment Government would under these rules suspend or remit, and if you then send to the Collector through the Mamlatdar a written undertaking to suspend or remit that same proportion of the rent due from your tenant for that year, that same portion of your judi for that year will be suspended or remitted by the Collector. But if you give no such undertaking, you will not be entitled to suspension or remission of your judi. If you give no such undertaking by the date of the first instalment, it will be understood that you are not prepared to give any such undertaking. The full amount of judi will be recovered if you are known (to the Collector) to be putting pressure on your tenants for the recovery of your dues of any year in respect of which you have yourself received any concession from Government.

(2) Instrument executed by an Inamdar in the Bombay Presidency, whereby he undertakes to suspend or remit rent due from a tenant or tenants in consideration of a suspension or remission granted by the Government in respect of his own judi or quit rent are exempt from Stamp duty. (Item No. 11 of G. of I. No. 3616 Exc., dated 16th July 1909 F. D., circulated with G. R. No. 8022, dated 17th August 1909, and printed at p. 1384. of B. G. G., Part I.).

†7.—When the assessment includes a separate rate for water advantages, then if the water fails to such an extent that—

(a) no irrigated crop, or an irrigated crop not exceeding 4 annas,

(b) an irrigated crop exceeding 4 annas but not exceeding 6 annas, is grown,

(a) the whole,

(b) one-half,

of the portion of the assessment which represents the water-rate should, in the case of all occupants, be remitted without suspension. When such remissions are of inconsiderable amounts, the Collector should act on his own authority: but when they are extensive, he should first consult the Irrigation Officer of the district, and, in case of a wide difference of opinion, should refer the case to the Commissioner for orders.

†This was substituted for the original by G. R. No. 5324¹ dated 27th May 1908. The new rule contains the instructions given in Government Resolution No. 5087, dated 18th May 1907, and so much as it is necessary to retain of the instruction, given in paragraphs 3 and 4 of Government Resolution No. 2759, dated 15th March 1907.

8. When much land which would ordinarily be sown is left unsown because present or recent calamity renders sowing impossible, the case is identical with that of failure of crops and should be treated similarly.

9. To inamdars who themselves cultivate the Inam lands remissions may be granted in accordance with the foregoing orders. To inamdars who do not themselves cultivate the inam lands remission of the dues payable by them to Government may be granted in accordance with the foregoing orders when it is possible to secure by guarantee given by the inamdar, or otherwise,* to the cultivating occupants or tenants holding under the inamdar a corresponding remission of the revenue or rent due from them to the inamdar.

C.—Suspensions and Remissions of Local Fund Cess.—

†10. When prior to the date of the first instalment of land revenue, a partial suspension or remission of land revenue is announced, it is to be understood that the order will not carry with it proportionate suspension or remission of the local fund cess. When, however, an instalment of the land revenue of any village is entirely suspended or remitted, the local fund cess should, for the time being, be suspended and be realised with the next instalment actually collected.

†(1) This was substituted for the original by G. R. No. 5269 dated 26th May 1908.

(2) The meaning of the present rule 10 is, (i) that when part of the land revenue is suspended in any year, all the local fund cess is to be collected in that year; (ii) that when the whole of the land revenue is suspended, the local fund cess is to be collected in the next year in which any instalment of land revenue is collected.

With their Resolution No. 9680, dated 10th October 1906, Government, circulated, for information and guidance, copies of the Resolution of the Government of India, No. 13—356-10, dated 21st August 1906, containing their final instructions as to the procedure which should be followed in suspending and remitting the local fund cess. No. 10 of the Suspension and Remission Rules sanctioned in Government Resolution No. 650, dated 22nd January 1907, as further revised by Government Resolution No. 5269, dated 26th May 1908, follows these instructions of the Government of India. The views expressed in the letter to the Government of India, No. 1877, dated 1st March 1906, were not intended to be acted upon by the local officers (G. R. No. 11462, dated 11th November 1908).

* i. e., *Vide* a. 84A.

11. Immediate intimation of all suspensions and remissions granted under the foregoing orders should be given by the Commissioners to the Accountant General, who should report to Government how far they are likely to effect the budget estimates of the year.

12. The lists of suspensions and remissions should be published in the following manner. As soon as the statement for any village is sanctioned, the Mamlatdar should cause a copy to be sent to the village officers, who should be required to read and explain the orders to all the villagers, and to post the copy in a conspicuous place in the village chavdi, if any, or otherwise in some building resorted to by the villagers. The village officers should be required at the same time to enter in the ledger and the ryots' receipt books the remissions and suspensions which have been sanctioned. All revenue officers from Circle Inspector to Sub-Divisional Officer and Collector should satisfy themselves by personal observation that the statement has been affixed as directed and has been replaced if torn or defaced, and by direct inquiry that the remissions and suspensions have been read and explained to the villagers. In making the examination of ryots' receipt books particular attention should be paid to examination of the books of those to whom remissions and suspensions have been granted. The Circle Inspectors and other taluka officers should be ordered to examine not less than 25 per cent. of the books of the villages within three months after the remissions and suspensions are declared, and when doing so to call specially for the books of those to whom remissions and suspensions have been granted. To facilitate this an asterisk should be placed against the names of those to whom suspensions and remissions have been granted in the index to Village Form No. 5. The District officers should be desired to pay special attention to ensure that this examination has been properly carried out.

II.—LOCAL CALAMITIES.

1. Relief on the occasion of local calamities should be determined by the investigation of individual cases.

2. Before granting relief the resources of the owner should be taken into account.

3. When the damage amounts to total or nearly total loss of crops, immediate remission is preferable to suspension.